

Applicants:

Toshiki KISHIMOTO et al.

Confirmation: 5061

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Examiner: L. Fineman

For.

MAGNETIC OPTICAL ELEMENT, PORCESS FOR ITS PRODUCTION AND OPTICAL ISOLATOR INCORPORATED WITH THIS MAGNETIC OPTICAL ELEMENT

REQUEST FOR RECONSIDERATION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

July 11, 2008

Sir:

Reconsideration of the rejection contained in the Office Action dated February 11, 2008, the period for response being extended by two months to July 11, 2008, in view of the following detailed remarks and comments are respectfully requested.

Remarks/Arguments begin on page 2 of this paper.